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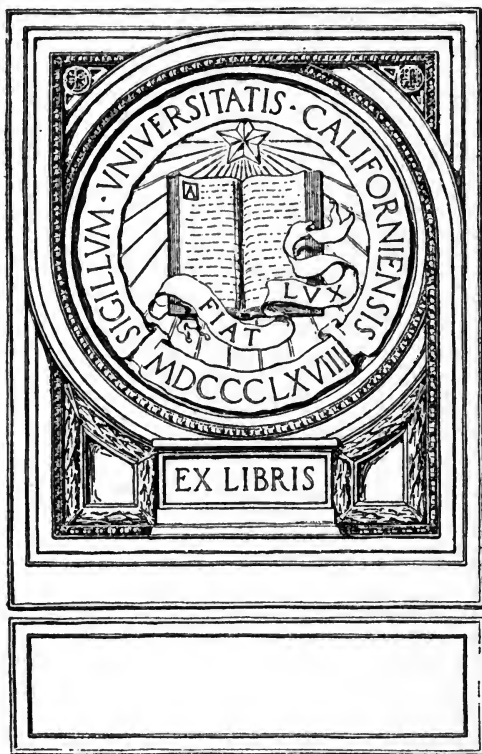
CLUB ACCOUNTS

AND THEIR CONTROL.

H. TANSLEY WITT, F.C.A.

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BY

HAROLD TANSLEY WITT, F.C.A.

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OF TORONTO

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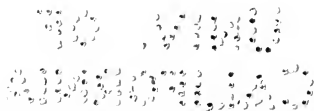
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CONTENTS.

	PAGE
INTRODUCTION	7
CHAPTER I. GENERAL PRINCIPLES	9
„ II.—SUBSCRIPTIONS	12
„ III.—PROVISIONS	23
„ IV.—CELLAR STOCKS, &c.	32
„ V.—MISCELLANEOUS REVENUE	41
„ VI.—MISCELLANEOUS EXPENDITURE	49
„ VII.—THE BOOKS OF ACCOUNT	54
„ VIII.—GOLF CLUBS AND SMALLER SOCIAL CLUBS	64
„ IX.—WORKING MEN'S CLUBS	70
„ X.—THE LEGAL POSITION OF CLUBS	78
APPENDIX :—THE LICENSING (CONSOLIDATION) ACT, 1910, SECTIONS 91-98—THE FINANCE (1909-10) ACT, 1910, SECTION 48	90



INTRODUCTION.

AN effort has been made to make this book one that will be of value primarily to Secretaries and their Committees, and also to members of my profession who are called upon to institute a system of Club Accounts.

The idea that anyone can manage a Club is far too prevalent, and cannot be too speedily exploded, as the position of Secretary involves many responsibilities of a diverse nature, and is, without doubt, exceedingly difficult to fulfil to the satisfaction of all concerned.

Although this book may appear somewhat theoretical, it is, in fact, based upon systems in everyday use, and from which most excellent results are obtained.

The legal aspect has been dealt with by Mr. Percy M. Burton, of the Inner Temple, Barrister-at-Law, and in the Appendix will be found sections of the Licensing Consolidation Act, 1910, and the Finance (1909-1910) Act, 1910, affecting Clubs.

I have to thank my friend, Capt. Charles Percy Smith, Secretary of the St. James' Club, for many valuable suggestions given to me in connection with this work.

*Old Serjeants' Inn Chambers,
Chancery Lane, London, W.C.
February 1913.*

CHAPTER I.

It will be as well, before treating with the different kinds of clubs and their various departments, to explain that, all through this book, the four following principles are, wherever possible, introduced :—

1. All servants who are entrusted with cash to any appreciable amount should either deposit a sufficient sum against faithful performance of duty, or else be guaranteed as to fidelity up to a certain amount.

2. Consumable stock should always be treated in account with servants at selling price (*i.e.*, the price at which it is to be retailed to members).

3. Wherever possible, the departmental percentage should be ascertained, and kept under close and constant observation.

4. All employees should be made accountable to the Secretary's office, and, it is of the utmost importance that care should be taken to see that an adequate system of checking be adopted and carried out wherever possible.

The six following chapters deal with a system applicable, with possibly certain modifications, to the average Members' Social Club; Chapter VIII applies more particularly to smaller Social Clubs and Golf Clubs, where the business done, and the staff kept is smaller,

than is the case in Clubs dealt with in the earlier chapters, and where the revenue of the latter consequently does not justify keeping the accounts in quite so much detail; while Chapter IX deals with small Working Men's Clubs, now such a feature in nearly every town and suburb.

It will be found, however, that in each of the last two mentioned chapters only a few rulings are given, together with suggestions as to their use, as it is, of course, impossible to say how far the main system referred to in the earlier chapters is applicable, without knowledge of the nature and extent of the Club's transactions; but, in the previous chapters, every department is dealt with fully, and the system there explained can be adapted to the use of small Clubs in the degree found suitable in each case.

No index has been introduced, as the book is so short that, if information is required on one subject or department, the particular chapter can be read dealing with the subject.

Luckily, Clubs do not figure to any great extent in the Law Courts, but the main legal points affecting them are dealt with in Chapter X.

Weekly meetings of the Committee are very desirable, both in order that the Committee may be in close touch with the affairs of the Club, and also that the Secretary may be relieved from a great deal of personal responsibility, which must necessarily fall upon him if the Committee only meet at long and irregular intervals.

Before closing this chapter, it should be stated that full and explicit minutes of all proceedings of meetings, both of Committees and Sub-Committees, should be kept, which minutes should be signed by the Chairman of the subsequent meeting, and thus form a clear record of all business transacted, and, in conclusion, do not let the Secretary consider any detail too small to be worthy of his personal attention and supervision.

CHAPTER II.

SUBSCRIPTIONS.

MEMBERS' Subscriptions and Entrance Fees, forming, as they do in most Clubs, a very large proportion of the total revenue, are the first items in the Revenue and Expenditure Account to be considered; while the importance of absolutely correct and unquestionable records in this department cannot be over-estimated, for, besides the financial aspect of the question, evidence as to the exact date and manner in which a member has paid his entrance fee, or subscription, may be required.

The amounts paid by members are governed by several conditions, such as date of becoming a member, and also whether a town, country, foreign, or supernumerary member; and in many Clubs a system of further claims and refunds is provided for in the rules on members going abroad and returning home.

Much time and clerical labour will be saved if members, when joining, will sign an order on their bankers to pay their subscription annually direct to the Club bankers; unless, however, this practice is made almost a rule in the early days of the Club's existence, it will always be found difficult to make this mode of payment at all general.

On page 14 is given a form of bankers' order which has been found to be most suitable in Clubs with a large membership, running into thousands, and also in Ladies' Clubs, where, owing to subscriptions coming through the Bank Pass Book, sometimes in the lady's name and sometimes in that of her husband, the difficulty of identification is overcome by the registered number being quoted in the Bank Pass Book. The Counterpart Books from which these orders are taken should be well bound (and numbered on the outside), as they will comprise the numerical record of all members who have signed a bankers' order. The number of such bankers' orders should, however, also be recorded in the Register of Members.

No.

Name

Address

Member's Register Folio

Amount of Subscription £

Member's Signature on Order

Name and Address of Bank

Registered No. *

This form, when filled up, to be returned to the Secretary, Club, W.

STANDING ORDER FOR BANKERS.

Name and Address { To
of Member's Bank

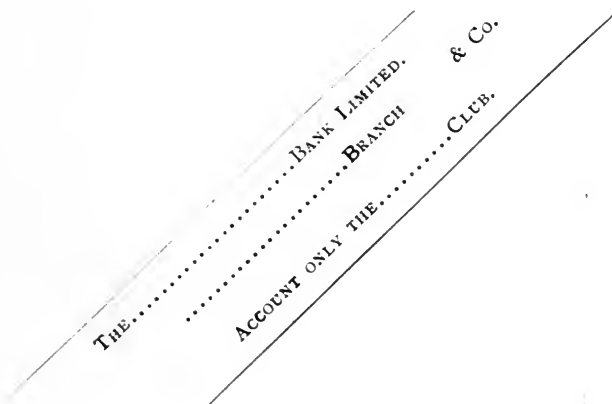
Please pay to Bank Limited, Branch,
London, S.W., on the 1st day of 19, the sum of
..... Guineas for the credit of the Club, and continue to pay
that amount on the same date in each year until further notice, quoting with each
payment the Registered No. * of this Order.

Signature

£ : :
Date 19

Where, however, a large proportion of the subscriptions are sent to the Secretary's office through the post, it is desirable, as a useful precaution, that all cheques, as soon as received, be stamped with an india-rubber stamp bearing, not only the name of the Club bankers, but also the branch of such bank, a/c the Club.

Thus :—



The amounts should then be entered in a Paying-in Book, a ruling of which is given below, specially suitable to the system outlined in this book.

No.....									
Date.....19....									
No.....									
Bank (....Branch)Street, S.W. Date.....19.. Credit.....Club.									
Drafts									
Bank Notes									
Coin									
Received by									
Paid in by									

No.....									
Date.....19....									
No.....									
Bank (....Branch)Street, S.W. Date.....19.. Credit.....Club.									
Drafts									
Bank Notes									
Coin									
Received by									
Paid in by									

A point of first importance is that *all* cash must be paid to the bank daily, and also the Register of Members posted from day to day. This may be difficult during the first few days that subscriptions become payable, as it is, of course, necessary that members should receive their receipts on the day following payment. After the cheques have been entered in the Paying-in Book, the receipts should be made out, called over, and the number of the receipt inserted in the column provided for that purpose in the Paying-in Book.

Separate stamped counterfoil Receipt Books should be used for each kind of subscription, *i.e.*, £10 10s., £8 8s., &c. They should be consecutively numbered, and have the amount receivable *printed* thereon, no alterations of any kind being permitted, thereby making it difficult for a receipt to be dishonestly given for the full amount and only part of the cash handed over, for in this connection it may be remembered that members when in the Club frequently send up notes or gold, and sometimes cheques, for a greater sum in payment of their subscription, thereby necessitating change being given.

It will be found an excellent rule for the Secretary to make a practice of personally entering up the Register of Members from the counterfoil Receipt Books and other records.

It is provided by Section 92, Subsection 3, of the Licensing Consolidation Act, 1910, that in the annual statement made by the Secretary he must return, with

other particulars, a signed statement that there is kept upon the Club premises a Register containing the names and addresses of the Club members, and a record of the latest payment of their subscriptions. A suitable ruling for this book is given below. It is designed to last five years, and, periodically an alphabetical list should be extracted from this book (*i.e.*, under A, so many at £10 10s., £8 8s., &c.), and the total agreed with the Subscription Account in the Ledger.

It will be observed that a column is provided for "Proposal No." This refers to the Candidate's Proposal Book, which is numbered. By this means, in case of any question arising, the proposer and seconder of any member can be readily ascertained, and also the date when the candidate was elected by the Committee and became a member of the Club.

No.....

.....Secretary.

Date.....

Name.....

Address.....

Being desirous of becoming a Member of the
.....Club, we, the undersigned, do, from our personal
knowledge, recommend him to that honour.

Proposed by.....

Seconded by.....

Elected at Meeting of Committee

held.....19....

See Minute Book, p.....

.....

Secretary.

The Remarks column in Register should show such particulars as registered number of Bankers' Order, Deaths, Resignations, and, as regards supernumerary and foreign members, the name and address of their bankers, in case of change of member's address, &c.

Deaths, resignations, and any act, such as bankruptcy, whereby a member, *ipso facto*, ceases to be a member, should be recorded in the minutes, and the authority for a member's name being expunged from the Register referred to thus :—

“ *See Minute of Committee passed* p. —.”

CHAPTER III.

PROVISIONS.

THE Provision Account may be a source of very considerable profit, or loss, to a Club. None of the many departments are more difficult to control, for, with a careless Steward or an extravagant Chef, or both, it is no exaggeration to say that hundreds of pounds may be lost in a very short period, and it is only by having a *weekly* summary of the catering results (as shown hereafter) prepared that any adequate control of the profit or loss on this account can be maintained.

The terms " Profit " or " Loss " in this department need, however, the qualification that in all probability the outlay will include food for the staff, who, in addition to eating the food specially provided for their consumption, will also consume the surplus food from the Members' Coffee Room ; but the number of the staff will probably be uniform, and, if the net result of the catering is a loss, after taking credit for the amount paid by members for their meals, the amount of such loss (giving the cost per head per week of feeding the servants), can be readily ascertained, and such cost should, in the absence of any disturbing feature, be more or less uniform, and vary only in proportion to the number of meals served to members. Some Committees do not like this method of showing the catering results,

but prefer to estimate the cost of feeding the servants, which amount is treated as a deduction from the Cost of Provisions Outlay. If this course is preferred, a corresponding charge or debit must be made against some such heading as "Servants' Keep."

No even approximate figure can be given as the proper cost per head per week of keeping the staff. The amount must necessarily vary with—

- (a) The prices and amount of table money charged to members;
- (b) The amount taken in the Coffee Room; and
- (c) The standard of table kept by the Club.

On the other hand, if the takings are fairly regular in amount, and a steady "trade" can be depended upon—and, of course, provided the prices charged to members are not too low—a profit may be made after feeding the staff, but the ratio of such profit to the Coffee Room Receipts should be most carefully watched, as above mentioned.

The Outlay.

Under this heading the following rules should be observed:—

- (1) All orders to tradesmen must be written in manifold books, signed by the Secretary or Steward. (See page 26 for Form of Order.)
- (2) The tradesmen's books must be returned to the Club weekly for examination, first by the Kitchen Clerk and Steward as to quantities and prices, and subsequently by the office, before

being entered in the Books of Account and returned to the tradesmen. To facilitate the checking of these weekly books it will be found a convenient plan to have a separate Order Book for each tradesman who has a weekly account.

- (3) Money received for "Waste, Fat, and Wash," &c., should never be permitted to go as perquisites to the Chef or Steward, but should be sent direct to the office.

The importance of all orders being written is very great, as if once the Steward or Chef are allowed to give orders verbally or by telephone, no one but the person giving such order can possibly vouch for the accuracy of the tradesman's book. If, however, it should be necessary on occasions to telephone an order, confirmation should always be sent, in writing, on the official Order Form. A weekly return in the form given below should be prepared by the Steward and sent to the office for verification, and upon the care exercised in comparing and watching the results shown by this return will depend the satisfactory working of the catering department.

No. 800

THE

CLUB,

Street, W.

NOTICE.—All accounts for the delivered weekly.

Club must be made up and

No goods are to be supplied except on the printed orders of the Club, signed by the Steward.

M.....

.....191..

Please supply for the use of this Club :—

		£	s	d
		£		

.....Steward.

.....Tradesman.

N.B.—This order to be returned with the goods, duly signed and priced by the Tradesman, and countersigned by the watchman on delivery, otherwise the goods will not be passed for payment in the accounts.

.....Watchman.

The amount of stock on hand can probably (for the purpose of the above form) be taken as a constant figure, unless provisions are bought in large quantities, which is not generally done (except, perhaps, tea, coffee, &c.), as it will be found in practice that for cash on a monthly account comparatively little can be saved, while control is much more readily kept on a weekly supply, which, in the absence of any disturbing features, should be more or less uniform.

In mentioning above the subject of tea, it is, perhaps, not out of place to say that, if this commodity is bought in bulk for dispensation by a storekeeper, very excellent machines are now made which lock up and will give a specified measure of tea and register the number so given, thus giving a uniform strength and avoiding much waste, and helping very materially in the control of the still room.

The Receipts.—These necessitate dealing with the Steward's Daily Book, quite the most important Book of Record outside those kept in the office. First, however, there is the form of bill, the ruling of which may be as under :—

It will be observed that each bill is consecutively numbered, as these bills should in the first instance be handed to the Steward by the office, and *all* come back in numerical order with the Steward's Daily Book, which must be daily taken to the office, to be carefully checked, and the total "takings" handed over and banked.

On a member giving an order for a meal to a waiter, the waiter must, before ordering from the kitchen, inform the Desk Cashier, who writes the member's name on the bill and the particulars and prices of dishes ordered. The waiter must then pass a written order to the kitchen, bearing the member's name, and, what is required, and on this *written authority* only should the kitchen or still room serve.

The Kitchen Clerk collects these orders or requisitions, and compares them subsequently with the bills. When the member has finished his meal, he should pay the amount of his bill, not to the waiter, but to the Desk Cashier; and here it should be mentioned that, if a member does not at the time pay his bill (which will, no doubt, be contrary to the rules), the Cashier must, at the end of the day, temporarily, pay the amount out of his Change Account, keeping, of course, the names of members and particulars of all such bills outstanding, as these unpaid bills should be brought to the notice of the Secretary and Committee weekly.

A very strict rule should be made that nothing is to be served by the kitchen or still room except on written orders by authorised persons, and these orders must be carefully preserved by the Kitchen Clerk and Still Room Maids, and examined with the Daily Return of Receipts made by the various departments when paying over to the Steward.

STEWARD'S DAILY BOOK.

No. of Bill	Name	No. of Breakfasts	No. of Lunches	No. of Teas	No. of Dinners	Table Money	Kitchen Breakfast or Lunch	Teas	Dinners	Beers	Wines	Spirits	Waters	Bar	Chambers	Sundries	Total	Remarks
						£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	

The adaptation of this system to smaller Clubs is dealt with in Chapter VIII.

CHAPTER IV.

CELLAR STOCKS, ETC.

It is most desirable, wherever possible, to have one servant in entire charge of the stocks of wines, spirits, mineral waters, &c., as the responsibility for their care can then be *placed* upon that servant.

In most Social Clubs of any size at least one Wine Butler is required, and, as the position is a responsible one, he should most certainly give a cash deposit for security, or be guaranteed for the amount of, say, at least two months' takings of this department. The amount of labour involved in keeping correct records dealing with these stocks must necessarily depend, to a very great extent, upon the consumption, and also upon the quantity of stock carried by the Club.

In this chapter it is proposed to deal first with wines, but, the system can with very little variation be adapted to spirits, beers, mineral waters, cigars, and cigarettes; that is, of course, when the receipts are capable of being analysed under the above headings.

The importance of keeping, wherever possible, a record of the profits made in each individual department of the Club lies in the fact that the ratio of percentage of **profit** to the takings can be ascertained, and this

percentage, when known, should not vary to any great extent, unless a change is made in the selling or purchase price of the stock.

The stock will probably be of two kinds—stocks purchased outright, and, stock supplied by merchants on sale or return, but under whichever category it falls, the result of keeping accurate stock records will amply repay the extra labour involved.

Stock Inwards.—The order for wines should, of course, be issued on the official Club Order Form from the Secretary's office, and, the goods having been delivered to the Club, the Wine Butler should immediately advise the office of the quantity and description of the stock received, a small manifold book being kept for this purpose. He should then enter in his Stock Book the totals under their respective headings and bin numbers, and, also ascertain from the office the price at which the wine is to be sold to the members.

The invoice should be certified and initialled, as to quantities, by the Wine Butler, and checked by the office as to the accuracy of prices, &c., and the office must also subsequently see that all the wine has been entered in the "Stock added during Month" column of the Stock Book, and, further, care should be taken that the selling and cost prices have been correctly entered; and a note should be made on the invoice or statement that all the stock has been entered in the Stock Book before the amount is carried through the Expenditure Journal to the credit of the Tradesmen's Ledger Account.

Stock Outwards or Consumption.—It will be the duty of the Wine Butler, after taking a member's order for wine, to see that the correct amount is charged by the Desk Cashier or Waiter on the member's bill, and in due course, preferably at the end of each day, he should enter up at selling price in the Stock Consumption Book the stock served by him, subsequently recording these particulars in aggregate under the various bins from which the stock has been taken, and agreeing the amount of the consumption with the receipts actually taken and shown by the Steward's Daily Book.

Cellar Consumption for

Wine number	Description and Quantities Consumed	Price	Wines	Description and Quantities Consumed	Total Bottles	Spirits	Waters	Bottled Beers	Draught Beer
			£ s d	Brought forward ..		£ s d	£ s d	£ s d	£ s d
				Brandy, Old ..					
				" Liqueur ..					
				" Mixing ..					
				Whisky, Scotch ..					
				" Irish ..					
				Gin ..					
				Sodas ..					
				" Split ..					
				Seltzers ..					
				" Split ..					
				Potass ..					
				Ginger Beer ..					
				" Ale ..					
				Lemonade ..					
				Lithia ..					
				&c., &c., &c.					
				Cider ..					
				Bass ..					
				Stout ..					
				Pilsener ..					
				Draught Ale ..					
				&c., &c., &c.					
	Carried forward		Total ..	£				

Each month, or as often as is found desirable, the stock actually remaining should be compared and agreed with the stock shown by the Stock Book, and once a quarter a stocktaking should be carried out by some independent person not connected in any way with the Club, and a report as to the quantity of stock found sent direct to the office, for comparison with the Stock Book records. The Wine Butler can then be called upon to explain any deficit or irregularity, within a reasonable period of the same having occurred, and the query can be dealt with, without difficulty.

It will be seen from the ruling of the Stock Book, as shown on p. 37, that the total consumption for the month is shown at selling price. These calculations should, of course, be tested and compared and agreed with the actual cash taken in the office through the Steward's Daily Book.

The record of stock supplied on sale or return should be treated in exactly the same manner as above indicated, except that the wine merchant will, probably, for the purpose of preparing his Monthly Account, send his representative to check the quantities of his stock, but, unless it is arranged for this to be done concurrently with the other Club stocktaking, all stock should be taken by the independent stocktaker.

[illegible]

All the above remarks as to checking stock inwards and outwards will apply to spirits, liqueurs, beers, and Outwards will apply to spirits, liqueurs, beers, mineral waters, and cigars, but the following further explanations as to the adaptation of the above system to the other departments are perhaps desirable :—

Spirits and Liqueurs (and Wines sold at per glass).—As in the case of wines, the selling price of every description of stock must be ascertained and agreed. To do this it will be necessary to ascertain how many “tots” or glasses can be served from each bottle, and if some of the spirits are bought in bulk, it will be found simpler and more convenient to draw off a certain number of bottles at a time for dispense use.

Probably it will be found convenient for one or two other waiters, not in the coffee room, to have small dispense stocks. These stocks, however, should be as small as possible, and only served to them by the Wine Butler on their producing a voucher from the Steward that an amount of cash representing the selling price has been received by him for the stock.

These waiters will have “floats” of, say, from £10 to £20 supplied to them to enable them to buy stock as and when required, and they will receive the money for drinks supplied to the members. The amount of their “floats” should be frequently challenged, and the waiter should always be able to produce the amount of his “float,” either in cash or stock, at selling price.

Before leaving this subject, it may, perhaps, be mentioned, with regard to whisky, that some Clubs

make a practice of having this spirit measured into small gill and half-gill tots, which are corked down and a numbered label gummed over, to ensure that the Club whisky only is served by the waiters. This method need not, however, cause any variation in the above-mentioned system, as the tots, of course, will have a fixed selling price, which can be taken into account when checking the waiters.

Beers.—The method of dealing with these, when bottled, requires no further explanation, as the system can be applied in its entirety, but if draught beer is consumed to any extent it becomes somewhat more difficult to be dealt with, as the waste will vary for many reasons; but if the cellar is of even temperature, and the consumption regular, the amount of waste should not fluctuate to any great extent. It should, therefore, be arranged for the man in charge to be debited with the beer at the average selling price. No allowance of beer should ever be made to servants, but beer money frequently forms part of the servants' wages.

Mineral Waters.—These require no special comment as, whether sold in bottle or syphon, the selling price is fixed, and accordingly easily checked, as explained above.

Cigars and Cigarettes.—This stock will probably be kept in the office and not by the Wine Butler, but the Stock Book and checking system above detailed on p. 37 is quite applicable to this department, except that it may be found desirable to subdivide each brand,

when there are two or more smoking-room waiters, so that each waiter will have a separate column.

The reason for subdividing the columns is that the quantity handed to each waiter can be more readily ascertained.

Here, again, the "Float" system should be applied, and stock only served out at selling price, in exchange for cash or a voucher from the Steward that he has received the cash.

For adaptation of this system to smaller Clubs see Chapter VIII.

CHAPTER V.

MISCELLANEOUS REVENUE.

IN this chapter it is proposed to deal with a few points on the revenue arising from cards, billiards, chambers, and various other sources.

Cards are in some Clubs the origin of considerable revenue, and may justify the employment of a Card Cashier to record the daily results of each member's play, adjust errors in the scoring sheets, and prepare a Settlement Statement at the end of each week.

The Club rules usually provide that only cards supplied by the Club shall be used, and a minimum charge is made to each player, whose name should be recorded in a book kept for the purpose by the Card Room Attendant, and he will collect the money, giving in exchange printed receipts, consecutively numbered. The minimum charge referred to above will, usually, include, say, two packs of cards, and at the end of play these cards remain the property of the Club, and should be returned to the office, as an allowance may be obtained from the firm from whom they are purchased in the first instance.

The Card Room Attendant should have a small agreed stock of cards, which he should replenish from time to time by exchanging the used cards for new ones at the office.

When members settle their accounts weekly instead of at the close of play every member playing should fill up a slip as shown below, and place it in the box provided for the purpose.

Members are earnestly requested to compare their Accounts previous
to leaving the Card Tables.

CARD ACCOUNT.

Date

Name

I Pay to	Names	I Receive from
	<p style="text-align: center; margin-top: 400px;">To be put in the Box daily.</p>	

CLUB ACCOUNTS.

These slips will be collected daily by the Card Cashier, who must balance the winning and losing accounts, and record the net result of each member's play in the Card Book, which is ruled as under : —

[illegible]

N.B.—It will be found advisable to use, say, Red Ink for Winnings (+) and Black Ink for Losing Accounts (—) both in the day's play and the total.

At the end of the week losing players should be advised of the amount of their loss, and all losses must be paid in before the cheques for winning accounts are drawn. It is highly desirable that a separate Banking Account be kept for the purpose of the Card Account, thus keeping the records out of the Club Books of Account.

Card play will sometimes continue beyond the usual hours for closing the Club, and in this case the rules usually provide for the infliction of fines. The informants of this occurrence must necessarily be the servants on duty, and it is usual to give them a percentage of the fines.

The amounts charged to members for playing and the proceeds from sale of cards to members must, of course, be *daily* paid over to the office by way of the Steward's Daily Book.

Billiards.—It is most difficult to keep a satisfactory control on the takings under this heading, more especially as in practice it will be found that members will not, as a rule, trouble to assist in the matter either by asking for a receipt or signing the Billiard Book. A good form of Billiard Book is shown below, and unless the members will sign such a book, or ask for receipts, only the personal supervision of some official and, the honesty of the employees can ensure that all the money received by the Billiard Marker is duly handed over by him to the Steward.

Chambers and Bedrooms.—Most of the remarks made in the previous paragraph on billiards, as to control, are applicable to this heading, except that a daily return should be made by the Hall Porter to the office of all rooms occupied, and by whom.

A convenient form of book to be kept by the Valet of the Chambers is shown below :—

.....day of.....191..

[illegible]

Sundry Other Receipts.—These cannot be specified in detail, but will include locker rents, &c., a numbered register of which should be kept.

As a general principle, wherever possible, printed receipts should be handed to members.

Secretaries and others should bear in mind that no item is too small to be worth looking after, but, apart from this, the fact that any servant of the Club is in a position to receive money without accounting for it is wrong, and will probably sooner or later lead to peculation; and, unfortunately, experience shows that when dishonesty is permitted to get even a small footing it has a way of speedily spreading in all directions and growing to large proportions.

CHAPTER VI.

MISCELLANEOUS EXPENDITURE.

IN the foregoing chapters the revenue of the Club has been primarily dealt with, but this necessarily has involved a considerable part of the question of expenditure being discussed in connection therewith, and consequently only a few independent suggestions remain to be offered under the exclusive heading of expenditure.

Servants' Wages and Liveries.—Below is a form for a Wages Book, which, it will be observed, provides for the signature of each servant, but it is sometimes found desirable for them to sign a separate receipt and not the book.

An alphabetical index book of servants should be kept, from which it can be readily ascertained (1) the date of engagement; (2) rate of pay, specifying the agreed amount for board wages, livery allowance, &c.; (3) from where references were received, &c.

Gas and Electric Lighting.—Meter books should be kept and sent to the Secretary's office *daily*, recording the state of the index and consumption. This may appear to be unnecessary, but will be found a very useful check, as, except on occasions when the Club is kept open beyond the prescribed hours, the consumption of gas and electric current should be more or less uniform.

Coal.—When the approximate winter consumption of the Club is known, a very considerable saving can often be made by entering into a contract of supply, at a fixed price.

Decorations and Repairs.—As these are, as a rule, carried out when the Club is closed, and therefore during the Secretary's absence for his annual vacation, it will usually be found advantageous, especially whenever a large contract is entered into, to have the work overlooked and certified by a competent surveyor.

Petty Cash.—The expenditure under this heading should be kept as low as possible, and no payment over 10s. should be permitted from this source.

The best manner of recording the transactions is upon the imprest system, *i.e.*, starting with a "float" of, say, £5, and, when this has been nearly exhausted, an analysis made, and a cheque drawn for the actual amount expended. By this means the headings under which the petty cash is being spent will automatically come under the notice and supervision of the Secretary from time to time.

Miscellaneous Expenses.—There are bound to be a considerable number of items falling under this heading. They should, however, be kept as low as possible, and the Ledger Account in which they are recorded must be fully analysed, so that classified details can be readily obtained.

Generally.— All invoices should be stamped as under :—

GOODS RECEIVED	PRICES AND EXTENSIONS	PAYMENTS
	CORRECT	AUTHORISED
By	By	By

and certified by the heads of responsible departments.

No goods should be ordered except on the Club's printed Order Form.

The number of persons authorised to issue orders should be limited as far as possible.

As regards the furniture, plate, glass, linen, &c., an inventory should be made and checked periodically by the Secretary.

Finally, as in the case of revenue, no economy, however small, should be passed over, as it is only by the study of small details that complete success can be attained.

CHAPTER VII.

THE BOOKS OF ACCOUNT.

THE Books of Account, that is, those from which the Revenue Account and Balance Sheet are prepared, are comparatively few in number, viz. :—

- (1) Cash Book.
- (2) Tabular Expenditure Journal.
- (3) Impersonal Ledger (partly ruled in tabular form).
- (4) Tradesmen's Ledger.
- (5) Small Journal (for impersonal entries and adjustments).
- (6) Debenture Ledger (if the Club has a debenture debt).

Before discussing the Books of Account, it will not be out of place to once more lay stress on the rule that *all money* received, in whatever form, *must be paid into the bank*, and on no account retained and used for payment of Club Accounts.

CASH BOOK.

[illegible]

Debit Side.—Except during the period that subscriptions are being received, most of the entries on this side of the Cash Book will originate from the Steward's Daily Book, which is the "channel" for all daily house receipts. The daily totals are simply entered as "House Receipts" against the date, 1st, 2nd, 3rd, &c., and, in the ordinary course of events, the classified details of these receipts are not set out in the Cash Book until the end of the month, when a summary should be made as under, and written in the Cash Book for posting purposes. The basis of this summary, so far as it relates to house receipts, will, of course, be the Steward's Daily Book.

SUMMARY OF RECEIPTS

for Month ended 31st January 19....

	£	s	d	Led. Folio
Balance in hand	472	18	5	
Subscriptions received during the Month :—				
15 Entrance Fees at £26 5s. od.	393	15	0	
412 Subscriptions " £10 10s. od.	4,326	0	0	
180 " " £5 5s. od.	945	0	0	
78 " " £2 2s. od.	163	16	0	
House Receipts as per Steward's Book, viz. :—				
	£ s d			
Provisions				
Wines				
Spirits				
Beers				
Waters				
Cigars and Cigarettes				
Cards				
Billiards				
Chambers				
Fines				
Breakages				
Sundries				
	1,894	17	6	
Items separately posted	235	15	4	
Total Receipts as per Cash Book	£8,432	2	3	

From the above summary, accounting, as it does, for all amounts entered on the debit side of the Cash Book, the items are posted to the credit side of their respective Ledger Accounts. It must not, however, be inferred from the above course of procedure that the entering up of members' subscriptions to the Register of Members can be delayed until the end of the month. This should, as explained in Chapter II, be done daily, as and when they are received.

CASH BOOK.

Credit Side.—The credit side of the Cash Book is in the ordinary form, and the amounts will, with the exception of a few impersonal items, be posted to the debit side of the Tradesmen's Ledger.

A reconciliatory statement, showing the agreement of the balance with the Bank Pass Book, should be prepared and written in the Cash Book at the end of the month.

TABULAR EXPENDITURE JOURNAL.

This book requires little explanation. The invoices and statements should be numbered to correspond with the numbers entered in the column provided for the purpose.

From the extreme left-hand money column the sums are posted to the credit of the various personal accounts in the Tradesmen's Ledger. At the end of each month, the various columns must be added up and agreed, and

the "totals" of each of the columns, other than the "total," posted to the debit side of the respective Impersonal Ledger Accounts.

It will probably be found in the extreme right-hand column, denominated "Miscellaneous," that a certain number of items cannot conveniently be posted in aggregate. A separate reference column is therefore provided for the separate posting of such items.

IMPERSONAL LEDGER.

This book is ruled in anticipation that the accounts of the Club will be balanced each quarter, and in the writer's opinion this is one of the most necessary precautions for a Committee to insist upon, for, as has been repeatedly pointed out in this book, it is only by keeping a constant check on the various departments that satisfactory results can be achieved, and a quarterly balancing of the books necessitates the review of all departmental transactions, and is for all concerned a most satisfactory course to be adopted.

Only a portion, say three-quarters, of this book is ruled in tabular form. The remainder may be the ordinary double money column Ledger ruling, and in this latter part of the book may be entered the capital items upon which expenditure will probably not occur so frequently.

TRADESMEN'S LEDGER—SMALL JOURNAL—DEBENTURE
LEDGER.

The rulings of these three books are in the ordinary commercial form, and should not require any special explanation.

In the event of a difference arising on the balancing of the Ledgers, it will be found quite easy, by means of an Adjustment Account, to prove in which Ledger the error has arisen, and thus reduce the labour of re-checking postings, &c.

Before closing this chapter, the fact should, perhaps, be emphasised that it has been assumed that members pay their coffee room and other accounts daily—a very desirable procedure. If this is not done, some of the rulings given above would require adapting to suit the altered circumstances, and a Members' Ledger may be necessary.

CHAPTER VIII.

GOLF CLUBS AND SMALLER SOCIAL CLUBS.

A VERY great deal of the system, rulings of books, &c., outlined in the previous chapters of this book may be advantageously adopted in the class of Club now dealt with, and the preceding chapters should be read, therefore, in conjunction with the following few suggestions.

As to Chapter I.

No qualification is necessary in relation to this chapter, dealing, as it does, with the main principles of control, which are in a greater or lesser degree applicable to all Clubs.

As to Chapter II.—“Subscriptions.”

It is only necessary, on this subject, to again emphasise the importance of keeping accurate records, as mentioned in Chapter II. Possibly, however, the number of members will not justify the expense of having special paying-in books printed. The Cash Book will probably be a large tabular book, as very often the system of double-entry is not adopted throughout. A form of Cash Book suitable for Golf Clubs is given below. If, however, double-entry is used, reference columns should be inserted before the total column on the debit and credit sides.

As to Chapter III.—“ Provisions.”

The method of members paying a Cashier for meals, as outlined in Chapter III, will, possibly, not be found suitable in smaller Clubs where not much regular business is done in the coffee room, and accordingly the keeping of a Cashier, is an expense not justified. Under these circumstances it may be found necessary for members to pay the waiters or the Steward. In either case, however, when this course is pursued, consecutively numbered manifold bills should be provided, the counterfoil of which should be signed by the member. If the cash is paid to the waiter, his “ Bill Book ” should be checked as soon as possible after each meal and the cash collected handed over. It is desirable, in all cases, that waiters should give written orders to the kitchen. The meal may, however, be served at an inclusive price, in which case it will only be necessary to show on the bill, separately, extras, and drinks obtained from the bar ; and, as to these, see next paragraph, which is to be read in conjunction with Chapter IV.

All the routine in connection with ordering goods mentioned in Chapter III should be observed.

The Steward's Daily Book can, if necessary, be very materially simplified, especially if drinks, &c., are dealt with, as suggested in the following paragraph.

As to Chapter IV.—Cellar Account, including Cigars and Cigarettes.

On the assumption that a comparatively small stock is held by the Club, a very convenient method of dealing with it will be as follows :—

- (1) Ascertain as near as possible the approximate stock consumption (at selling price) for, say, a week or shorter period, if desired.
- (2) In the first instance advance to the responsible official a sum of money to just cover the expected consumption at selling price.
- (3) Let the official, from an Order Book, requisition with the cash for the stock required on a form (see below) at selling price.
- (4) The official should always be able to produce, on demand, the amount advanced, either in the shape of stock or cash, and no stock should be served to him except in exchange for cash.

THE

CLUB.

100

.....191..

Stock Required.

						£	s	d	£	s	d
Beers						
Wines						
Spirits and Liqueurs								
Aerated Waters						
Cigars and Cigarettes								
<i>Steward</i>											

N.B.—This book should be manifold.

It has been assumed, in giving the above suggestions, that the main stock is kept in the custody of the Secretary, and also that the fidelity of the official in charge of the retail or dispense stock is guaranteed in some way. (See Chapter I, p. 9.)

The above method is a very simple one, being applicable to practically all kinds of stock, and by means of it the profits of each department can be easily ascertained, a matter which in the ordinary bar trade is impossible.

The requisitions should be kept by the Secretary, and form the basis of entry in the Tabular Cash Book.

Chapters V and VI.

These may be said to be almost entirely applicable to smaller Clubs, wherever the items of Revenue and Expenditure dealt with exist, but it cannot be usefully laid down how far the Books of Account, as described in Chapter VII, will be found suitable, as this must necessarily vary with the surrounding circumstances and the nature and extent of the business done.

CHAPTER IX.

WORKING MEN'S CLUBS.

THERE are several features of management and control in this type of Club that require to be specially dealt with.

The permanent staff employed will probably not exceed three or four, and the Secretary will, very likely, be otherwise employed during the day, and only devote his evenings and spare time to the Club.

It is proposed to deal with the various departments, so far as possible, in the same order as in the previous chapters of this book, and to offer a few suggestions where the necessarily somewhat different circumstances of a Working Class Club make the system already detailed in some respects unsuitable. All the preceding chapters should, however, be read in conjunction with this one, as the main principles involved apply to all Clubs.

The principles as set out in Chapter I may be said to apply generally to Working Men's Clubs. The Steward will, probably, be in charge, and inasmuch as he will, no doubt, in the first instance, receive all the takings, including the subscriptions, it is highly desirable that he should make a cash deposit against faithful perform-

ance of his duty. It may be said that it is a good deal to expect a man of this class to be in a position to do thus, but the reply is that, with a little trouble, there are plenty of such men to be found, and, that the careful man who has managed to save money is usually more likely to be the type required for the position of Steward, although, naturally, it is not argued that this fact necessarily entirely qualifies a man for the position. Many ex-Service men with a pension may be obtained from the various societies founded to find employment for them, and, men of this class who have had office experience, work in connection with canteens, or commissariat work, are often found suitable for work of this nature.

Subscriptions.—The main feature of difference in this department arises from the fact that in all probability a very large proportion of subscriptions will be payable quarterly, or perhaps monthly, and will probably be paid to the Steward, and almost certainly paid in cash, and he should therefore be provided with a Subscription Cash Book, ruled as under :—

[illegible]

The Subscription Receipts Counterfoil Books should, of course, be consecutively numbered, and also have the amount receivable printed thereon. After the closing of the Club the Steward will then, with the aid of the counterfoils, be able without difficulty to separate from his general receipts the amount collected in subscriptions.

The subscriptions should be entered in the Register from this Subscription Cash Book; and the ruling of the Register (which should be a cut index book) for quarterly subscriptions may be as under :—

CLUB ACCOUNTS.

73

Card No.	Name	Address	Receipt No.	Quarter to 31st March 19 . . .	Receipt No.	Quarter to 30th June 19 . . .	Receipt No.	Quarter to 30th September 19 . . .	Receipt No.	Quarter to 31st December 19 . . .
				p s f		p s f		p s f		p s f

Members' names must be re-written in the Register yearly, and as the membership of this kind of Club will probably be found to fluctuate a good deal, this procedure is, perhaps, not undesirable.

It is a very good rule to also have a locked glass case, which will be practically a replica of the Register, and will show all the members' names and the date to which their subscriptions have been paid. By this means the Steward is enabled to ascertain at a glance whether a member has paid his subscription or not. In connection with this it must be remembered that the licensing laws are very stringent in relation to serving intoxicating liquor to a non-member. (See Chapter X.)

Provisions.—It is not usual for this class of Club to do much catering; what little food is sold at the bar can be, perhaps, most advantageously left to the Steward, who may be allowed to make what profit he can out of it. If, however, the turnover is appreciable, and the Club wish to take the profits, it will be found quite easy to adapt the various systems outlined in the other chapters of this book to this class of Club.

Bar.—It may be found convenient and desirable to deal with this department as detailed in Chapter VIII, **but**, inasmuch as, very probably, a considerable portion of the consumption will be in draught beer, the method generally employed in the licensed trade will be found most suitable, that is, to employ an expert stocktaker and gauger, who will periodically attend, and who must be furnished with full information as to commencing stock, as well as stock bought during the period under

review, as shown by the official Order Book, and from the aggregate of these he will deduct the stock found to be existing, thereby arriving at the consumption, which at selling price should, of course, equal in total the amount of takings by the Steward. The stocktaker should, also, be requested to test the purity of spirits, &c., and report thereon, sending his stocktaking report direct to the Secretary.

Very stringent rules should be enforced as to the ordering of goods, and, the tradesmen with whom the Club deals should be informed that only the official Club order, signed by the Secretary, will be recognised, further the Steward should be forbidden to purchase any goods without leave. It should, perhaps, be mentioned that there is always the danger of the Steward buying wine, spirits, &c., on his own account, and not accounting to the Club for the profit, but the prevention of this must necessarily be by personal supervision.

A cash register may be a certain moral check and of considerable assistance, if carefully used. Chapters V and VI should be read in conjunction with this chapter, as certain suggestions may prove of use, but, as to the Books of Account, the nature and extent of the transactions will probably not justify having specially ruled books. Only the ordinary commercial form of Cash Book and Ledger will be required, but a Journal somewhat on the lines shown on page 60 will be found useful, and a ready-made tabular book may easily be adapted to the purpose. For the purpose of recording the cash received by the Steward, a book ruled as under should be kept by him, and made up daily, and the money paid

into the bank. The "balance" shown by the book will only consist of the "float" retained for change and petty payments. It is highly desirable in this, as in all other types of Clubs, to have a quarterly Profit and Loss Account and Balance Sheet prepared, and not to wait until the end of the financial year, but, as regards the Steward's transactions, these should be audited each week. Further, the intervals allowed to elapse between each official stocktaking must not be too long, as in a bar trade it is the only possible means of control.

CLUB ACCOUNTS.

77

WEEK ENDING DAY OF 19 .

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
Bar Takings ..								
Billiards								
Bagatelle								
Cards								
Lists of Clubs ..								
Affiliation Cards ..								
Telephone								
Hire of Hall								
Ladies' Tickets ..								
Visitors' Tickets..								
Nominations								
Entertainments ..								
Sundries								
Subscriptions ..								
To Balance brought forward ..			£ s d	By Wages				£ s d
" Cash received as above								
" Cheque received for expenses ..								
</								

CHAPTER X.

It will be convenient, in discussing the legal position of Clubs, to consider it from two points of view ; firstly dealing with the relationship of the members of a Club to one another, and secondly considering the liability of Clubs and their members to outside parties.

The Club Rules.

It is usual, whether a Club belongs to a single individual—generally called a “Proprietorial Club”—or is the property of the members themselves—called a “Members’ Club”—for the members to elect a Committee, in whom the general management of the Club is vested, and rules are drawn up for the government of the Club and the guidance of the Committee. Members then join the Club on the footing of a contract, express or implied, that they will be bound by the rules of their Club, and consequently, if disputes or difficulties arise, it is to the rules that recourse must be had in the first instance for their solution.

Since many Clubs, if successful, attain a long lease of life, the lapse of years often renders alteration of the rules desirable, and it is usual to reserve power for a prescribed majority, usually a three-quarters majority, to alter them. When no such power has been expressly reserved by the rules, any alteration made, though holding good as regards new members joining after the

alteration, does not necessarily bind a minority of old members who dissent from the proposed innovation. Thus, in the case of the Oxford and Cambridge Club, it was resolved by a large majority of members present at the annual general meeting of the Club to raise the annual subscription in order to meet increased expenses. There was no express power to alter the rules, although on many previous occasions general meetings of members had made alterations, and once or twice raised the subscription without any objections being made. Several members, however, objected to the increased subscription, and one of the dissentients refused to pay the increased amount. The Committee thereupon declined to accept a subscription from him at the old rate or to permit him to use the Club premises until he had paid the full amount. On the member applying to the Court for an injunction restraining the Committee from interfering with his enjoyment of the benefits of the Club, it was held he was entitled to succeed, for he had joined the Club on certain terms, and there was no power to alter those terms to his detriment without his consent. (*Harington v. Sendall*, 1903, 1 Ch. 921.)

Expulsion of Members.

The cases of disputes between members which have engaged the attention of the Courts have almost always, however, been in regard to the expulsion of members. Nearly all Clubs protect themselves by providing in the rules for the expulsion of members who have been guilty of criminal or dishonourable conduct; such cases do not often give rise to any difficulty, and, providing the terms of the rules have been strictly complied with,

a delinquent is not likely to give the Committee much trouble. Cases sometimes occur, however, where a perfectly respectable and honourable person, from some real or fancied grievance, or, perhaps, from some fault of temper or disposition, quarrels with the Committee or his fellow members, and makes himself objectionable to the Committee who have been elected to govern the Club. Since the well-being and success of a Club largely depends on the absence of friction among its members, most Clubs accordingly take wide powers in their rules, empowering either the Committee or a majority of the members to expel a member, even though he be a person of the highest respectability. Members so expelled have often taken their grievance into Court, but very seldom with any measure of success. The Courts are extremely loth to interfere between a member and his Committee, or the general body of his fellow-members, as the case may be, and the main cases where a member so expelled has been successful has been where he has alleged and proved to the satisfaction of the Court that those who expelled him were actuated by malicious and spiteful motives. Where the rules have been strictly complied with, and they are not worded so as to be contrary to natural justice, then, unless actual malice can be strictly proved, the Court will not concern itself with whether the member expelled had, in fact, any legitimate grievance, or whether he has been hardly treated; and the wisdom, or otherwise, of the decision to expel, if honestly and fairly arrived at, will not be inquired into.

Tradespeople and Clubs.

In regard to monetary transactions and contracts for goods supplied, few difficulties arise where proprietorial Clubs are concerned, for in such Clubs the proprietor is alone responsible for all goods ordered from tradesmen and others, and where credit is given in the Club to a member for meals supplied, the proprietor can sue him in the ordinary way. The Committee of a proprietorial Club usually have little concern with such matters, and unless they choose to hold themselves out in some way to the tradesmen as responsible, and so induce credit to be given, they are in no way liable if the proprietor gets into difficulties.

A Members' Club is, of course, on quite a different footing. It is not a partnership, though in some respects it resembles one, in that the property jointly belongs to all the members for the time being; however, no member of a Club is liable to a creditor, except so far as he has assented to the contract in respect of which such liability has arisen. The member pays on the spot, and were he also liable to those supplying the articles, he would pay twice over. (*In re St. James' Club*, 2 De G., M., & G., 387.)

Club Property.

As the Club property in a Members' Club belongs to all the members jointly, there are technical difficulties which make it practically impossible to sue a member if he runs up bills for meals and fails to pay, for he himself owns an infinitesimal share of the food he purchases, and is regarded in law as buying the interests of his

fellow-members therein. It is for this reason that, in a Members' Club, the members are invariably required to pay cash for meals and goods supplied, and the rules usually contain a provision that all such shall be paid for before the member leaves the Club.

Similar difficulties arise if it is sought to alienate any article belonging to the Club in the face of objection or opposition; thus, in a well-known Scotch case, the majority of the members proposed to give a much-prized golf trophy to a member who had distinguished himself at the game. A minority, however, did not wish the trophy to leave the Club, and, on applying to the Court for an injunction to restrain the majority from making the gift, were successful, as there was no power for the majority to give away something that partly belonged to the minority.

Debts of a Members' Club.

As remarked before, there is no partnership between members of a Club, and if the Club fails the members cannot, merely because they are members, be made responsible for the debts of the Club. It becomes necessary to ascertain how each debt was incurred, and the creditor must look for his money to the parties who actually ordered the goods in respect of which he desires to recover.

Liability of the Committee.

In general it will be found that the Committee of a Members' Club are responsible as having either ordered the goods or directed the Secretary or Steward to procure them; individual members of the Committee

who, from absence abroad or some similar reason—in fact, have taken no part in the management of the Club—may, however, escape liability. The Committee of a Members' Club, therefore, hold a much more onerous position than is the case with those who sit on the Committee of a Proprietorial Club, and it is necessary for them both to exercise a real and careful control over the financial affairs and expenditure of the Club, and to keep a proper supervision over the Secretary and servants.

Clubs with Limited Liability.

Of recent years advantage has been taken of the convenient joint-stock company system to register many Clubs as companies, with share capital and limited liability, the shares usually being subscribed for by the members. Such companies are really Proprietorial Clubs to all intents and purposes. If they do not pay their debts they are liable to be wound up by the Court under the provisions of the Companies (Consolidation) Act, 1908,* like any other insolvent company, and the only liability an individual member is under is to the extent to which any shares he may hold may not be fully paid up. The Committee, in the case of such Clubs, are, as a rule, in the position of directors of a joint-stock company, and incur no personal liability, provided, of course, they are careful to see that orders given to tradesmen and others are given on behalf of the Club, and that the word "limited" is duly used in this connection as part of its title, so as to give notice to

*Copies of the Act, price 1s. 6½d., can be obtained through any bookseller, or from Messrs. Eyre & Spottiswoode, or Wyman, Ltd.

all concerned that they are, in fact, giving credit to a concern whose liability is limited. (*Cf.* Section 63 of the Companies Act.)

The Secretary's Duties.

The Secretary of a Club registered as a limited company must comply with the requirements of the Registrar of Joint Stock Companies, and must keep a register of shareholders (Section 25) and make the various annual and other returns to Somerset House as to shareholders, capital, and Balance Sheet duly audited (except, as to this last, where it is a private company consisting of no more than fifty persons), as prescribed by the Companies (Consolidation) Act, 1908, Part II, Section 26, and in the manner laid down in the Third Schedule to the Act, Form E. All debentures, mortgages, and charges must be registered at Somerset House pursuant to Sections 93 and 99 of the Act, and the company must keep a register as well (Section 100). The company must hold an annual meeting (Section 64), and appoint auditors at such meeting, whose duties are defined in Sections 112 and 113. Heavy penalties are incurred by neglecting to carry out the prescribed regulations.

The Supply of Alcoholic Liquor.

The heavy taxation and close supervision imposed of late years on all licensed premises has no doubt given rise to a great increase in a certain type of Club, owing to the unrestricted hours of opening and exemption until recently from any special taxes, with the result that Clubs, in their turn, have attracted some attention from the Legislature.

Registration.

The regulations now in force are contained in Sections 91 to 98 of the Licensing (Consolidation) Act, 1910 (see Appendix, p. 90), which require every Club in which any intoxicating liquor is supplied to be registered by the Secretary.

The Secretary of the Club shall, in January of each year, or, in the case of a new Club, before the Club is opened, make a return to the Clerk to the Justices (in London to the Clerk to the local Police Court or, in the City, to the Clerk of Special Sessions), setting out in a prescribed form a quantity of detailed information as to the name and address of the Club, the name of the Secretary, number of members, and rules of the Club. Intoxicating liquor must not be supplied in a Club for consumption off the premises, except to a member (Section 94). Provision is made for striking off the register Clubs which are badly conducted (Section 95), and severe penalties are incurred if the provisions of the Act as to returns and otherwise are not properly complied with.

Special Taxation.

By the Finance (1909-10) Act, 1910, Section 48, the Secretary of every registered Club has to deliver in January of each year to the Commissioners of Customs and Excise a statement of the purchases during the preceding calendar year of intoxicating liquor to be supplied in or to the Club, or on behalf of the Club to members, in such form and with such particulars as the Commissioners require, and an excise duty of sixpence for every pound of the purchases shown in the statement

is charged. Severe penalties are provided for failure to comply with this Section, and if the duty is unpaid after the 1st March distress may be levied on the Club premises, after due notice given. (See Appendix, p. 94.)

Cards, Games, and Gaming.

A few observations on the playing of games in Clubs, more particularly in relation to circumstances where money changes hands in respect of the same, will not be out of place. From time to time certain games have been expressly declared by statute to be unlawful; these include faro, ace of hearts, basket and hazard, and passage, and all other games of dice with the exception of backgammon.

Roulette and baccarat are also unlawful games, and probably also any game of cards which is not a game of mere skill. (Per Hawkins, J., in *Jenks v. Turpin*, *post*.)

Lotteries have long been illegal in this country, and the keeping of a common gaming house is also forbidden by statute, under pain of severe penalties. It need hardly be added that any transgression of the law in such matters cannot be permitted by the Committee of Management of a Club, as, being the persons responsible for its good conduct, they would be personally answerable in penalties, and, in addition, the compulsory closing of the Club by the authorities would follow.

Playing at cards is not, however, of itself illegal either at common law or by statute, and such games of skill as billiards and dominoes are also perfectly lawful.

The playing of games of skill such as whist and bridge by the members, being perfectly lawful, does not become any less so because small and reasonable stakes are played for. Whether a Club degenerates into a common gaming house, and has so become an unlawful place, is a question of fact which is usually not very difficult to determine from evidence as to what has, in fact, taken place in the way of card playing and the like in the Club.

Most Clubs at which cards and billiards are permitted have rules setting aside certain rooms for the purpose, and it is usual to forbid games of cards other than whist, bridge, and similar games of skill, and also to forbid playing for points or stakes over a certain figure.

The proper conduct of the card-room is pre-eminently a matter for the Committee (and the proprietor, if there be one) to keep in mind, as they are responsible for the good character of the Club, and should promptly intervene if they have reason to believe that the rules are being transgressed, or if high play, or play which is high in relation to the general status of the members, is taking place. At one time it was unlawful to play for stakes over a certain sum, but the statutes against excessive gaming have now been repealed; but although excessive gaming may be no longer illegal *per se*, the fact that it is habitually carried on is very strong evidence that the house where it takes place is a common gaming house. (See *Jenks v. Turpin*.)

In *Jenks v. Turpin* (13 Q.B.D. 505), the well-known Park Club prosecution, in which the law with regard to gambling was exhaustively considered, the members

of the Club were in the habit of playing baccarat for large stakes among themselves. Strangers were not admitted to the card-room on any pretence. The proprietor and the committeemen were convicted for keeping a house for unlawful gaming, contrary to the provisions of 17 & 18 Vict. c. 38, s. 4, and the conviction was affirmed on appeal.

Betting.

Betting in clubs, as, indeed, the whole question of betting, stands in an anomalous position, and it is difficult to lay down any hard and fast definition of the law on the subject. Betting houses are unlawful, but betting in Clubs between the members has never been considered or held to be unlawful. Perhaps the most satisfactory way of indicating the law is to suggest that if persons who are not members of the Club resort to it for the purpose of betting, or if the Club-house is used largely or mainly for the purpose of betting on the premises, then it would become a question of fact for a magistrate to decide whether the Club has not, in fact, ceased to be a Club, and has really become a betting-house.

Corporation Duty.

By the Customs and Inland Revenue Act, 1885, Section 11, an annual duty of 5 per cent. is levied on "the annual value, income, or profits," after deducting all necessary outgoings, including costs of management and repairs, of all property, real or personal, vested in bodies corporate or unincorporate which, by reason of their nature, escape liability to probate and succession duties.

Working Men's Clubs, if registered under the Friendly Societies Acts, are, among other bodies, specially exempt from this tax.

Ordinary Social Members' Clubs are, however, liable to it if they acquire property of value, such as the freehold of their premises. The tax was considered in the case of the *Surrey County Cricket Club* (1901), 2 K.B., 400, where it was held that gate-money and other payments by the public, in respect of which the Club was assessed for income-tax under Schedule D in the ordinary way, were not liable to this tax, but only the income of the Club's real property, as assessed under Schedule A of the Income Tax Act, was liable, less a fair allowance for repairs. Proprietorial Clubs are, of course, not concerned with this tax.

APPENDIX.

THE LICENSING (CONSOLIDATION) ACT, 1910,
SECTIONS 91 TO 98.

REGISTRATION OF CLUBS.

Obligation to Register Clubs.

91.—(1) The secretary of every club which occupies a house or part of a house which is habitually used for the purposes of a club, and in which any intoxicating liquor is supplied to the members or their guests, or any other premises which are habitually so used, and in which any intoxicating liquor is so supplied, shall cause the club to be registered in manner provided by this Act.

(2) The registration of a club under this Act shall not constitute the club premises licensed premises, or authorise any sale of intoxicating liquor therein which would otherwise be illegal.

Mode of Registration of Clubs.

92.—(1) The clerk to the justices of every petty sessional division shall keep a register of all such clubs within the division.

(2) The register shall be in a form prescribed by the Secretary of State, and shall contain—

- (a) the name and objects of the club ;
- (b) the address of the club ;
- (c) the name of the secretary ;
- (d) the number of members ;
- (e) the rules of the club relating to—

- (i) the election of members and the admission of temporary and honorary members and of guests ;
- (ii) the terms of subscription and entrance fee, if any ;
- (iii) the cessation of membership ;
- (iv) the hours of opening and closing ; and
- (v) the mode of altering the rules.

(3) The secretary of every such club shall, in the month of January in every year, furnish to the clerk to the justices a return, signed by the secretary, giving the above-mentioned particulars, together with a signed statement that there is kept upon the club premises a register of the names and addresses of the club members, and a record of the latest payment of their subscriptions.

(4) Where a new club which requires to be registered under this Act is about to be opened, the secretary shall, before the opening of the club, furnish to the clerk to the justices a return, signed by the secretary, giving the above-mentioned particulars.

(5) The clerk to the justices shall keep the register of clubs corrected up to date in accordance with the returns furnished by the secretaries, and the register shall, at all reasonable hours, be open to the inspection of an inspector or superintendent of police, or an officer of customs and excise, without payment, and of any other person on payment of a fee not exceeding one shilling.

(6) A fee of five shillings shall be payable to the clerk to the justices on each return made by the secretary of a club.

(7) In the application of this section to Oxford, the Registrar of the Court of the Chancellor of the University shall, in the case of any club mainly composed of members past or present of the University, be substituted for the clerk to the justices.

Penalty for supplying or keeping Liquor in Unregistered Club.

93.—(1) If any intoxicating liquor is supplied or sold to any member or guest on the premises of an unregistered club, the person supplying or selling the liquor, and every person authorising the supply or sale of the liquor, shall be liable to imprisonment, with or without hard labour, for a term not exceeding one month, or to a fine not exceeding fifty pounds, or to both.

(2) If any intoxicating liquor is kept for supply or sale on the premises of an unregistered club, every officer and member of the club shall be liable to a fine not exceeding five pounds, unless he proves to the satisfaction of the court that the liquor was so kept without his knowledge or consent.

Supply of Liquor in Clubs for Consumption off the Premises.

94.—Intoxicating liquor shall not be supplied in a club for consumption off the premises except to a member on the premises; and, if any person supplies or obtains any intoxicating liquor in contravention of the provisions of this section, he shall be liable to a fine not exceeding ten pounds.

Striking off Club Register.

95.—(1) Where a club has been registered in pursuance of this Act, a court of summary jurisdiction on complaint in writing by any person may, if they think fit, make an order directing the club to be struck off the register on all or any of the following grounds, namely—

- (a) that the club has ceased to exist, or that the number of members is less than twenty-five; or
- (b) that it is not conducted in good faith as a club, or that it is kept or habitually used for any unlawful purpose; or
- (c) that there is frequent drunkenness on the club premises; or
- (d) that illegal sales of intoxicating liquor have taken place on the club premises; or
- (e) that persons who are not members are habitually admitted to the club merely for the purpose of obtaining intoxicating liquor; or
- (f) that the club occupies premises in respect of which, within twelve months next preceding the formation of the club, a justices' licence has been forfeited or the renewal of a justices' licence has been refused, or in respect of which an order has been made that they shall not be used for the purposes of a club; or
- (g) that persons are habitually admitted as members without an interval of at least forty-eight hours between their nomination and admission; or
- (h) that the supply of intoxicating liquor to the club is not under the control of the members or the committee appointed by the members.

(2) For the purpose of determining whether a club is conducted in good faith as a club, the court shall have regard to the nature of the premises occupied by the club.

(3) If the court grant a summons on the complaint, the summons shall be served on the secretary and on such other person, if any, as the court may direct.

(4) Where the court make an order striking a club off the register the court may, if they think fit, by that order further direct that the premises occupied by the club shall not be used for the purposes of any club which requires to be registered under this Act for a specified period, which may extend, in case of a first order, to twelve months, or, in case of a second or subsequent order, to five years :

Provided that any such direction may, for good cause shown, be subsequently cancelled or varied by the court.

(5) In the application of this section to Oxford, the court of summary jurisdiction shall, in the case of any club mainly composed of members past or present of the University, be the Court of the Chancellor of the University sitting and acting under the Oxford University (Justices) Act, 1886 :

Provided that that court shall not have power to make an order that premises occupied by any such club shall not be used for the purposes of a club.

Search Warrant to enter Club.

96.—(1) If a justice of the peace is satisfied by information on oath that there is reasonable ground for supposing that any registered club is so managed or carried on as to constitute a ground for striking it off the register, or that any intoxicating liquor is sold or supplied, or kept for sale or supply, on the premises of an unregistered club, he may grant a search warrant to any constable named therein.

(2) A search warrant granted under this section shall authorise the constable named therein to enter the club, if need be by force, and to inspect the premises of the club, to take the names and addresses of any persons found therein, and to seize any books and papers relating to the business of the club.

Penalty for False Returns, &c., by Club Secretary.

97.—(1) If the secretary of any registered club or any club which requires to be registered under this Act omits to make any return required by this Act, he shall be liable to a fine not exceeding twenty pounds, and in the case of a second or subsequent offence to imprisonment, with or without hard labour, for a term not exceeding one month, or to a fine not exceeding fifty pounds, or to both.

(2) If the secretary of any such club knowingly makes a return which is false in any material particular, he shall be liable to imprisonment, with or without hard labour, for a term not exceeding three months, or to a fine not exceeding fifty pounds, or to both.

Application to London of Provisions as to Clubs.

98.—In the application to London of the provisions of this Act relating to the registration of clubs, the clerk to a metropolitan police court as respects any place within the jurisdiction of a metropolitan police court, and the clerk of special sessions as respects the city of London, shall be substituted for the clerk to the justices.

THE FINANCE (1909-10) ACT, 1910,
SECTION 48.

48.—(1) It shall be the duty of the secretary of every registered club to deliver to the Commissioners, in the month of July in the year nineteen hundred and ten, and in the month of January in every subsequent year or within such further time as the Commissioners may in any case allow, a statement of the purchases during the preceding calendar year of intoxicating liquor to be supplied in or to the club or on behalf of the club to the members thereof, in such form and containing such particulars as may be prescribed by the Commissioners, and every such statement shall be charged with an excise duty of sixpence for every pound of the purchases shown in the statement.

(2) If the secretary of a club fails to deliver a statement in accordance with this section after a notice in writing from the Commissioners requiring him so to do has been served on him, either by leaving it at the club premises or by sending it to him by post addressed to the club, he shall be liable on summary conviction to a fine not exceeding twenty pounds, and in the case of a second or subsequent offence to imprisonment with or without hard labour for a term not exceeding one month, or to a fine not exceeding fifty pounds, or to both, and, if he knowingly delivers a statement which is in any material particular untrue, he shall be liable on summary conviction to imprisonment with or without hard labour for a term not exceeding three months,

or to a fine not exceeding fifty pounds, or to both imprisonment and fine.

(3) If any duty under this section remains unpaid after the first day of September in the year nineteen hundred and ten and the first day of March in any subsequent year, the duty may be levied by distress on the premises of the club in respect of which the duty is due, and the collector of customs and excise may, for that purpose, by warrant signed by him, authorise any person to distrain upon the premises, and to sell any distress levied by public auction, after giving six days' previous notice of the sale :

Provided that a distress shall not be levied under this provision unless notice in writing requiring the payment of the amount of duty unpaid has been served on the secretary of the club by leaving the notice at the club premises or by sending it to him by post addressed to the club.

The proceeds of the sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and the payment of the duty due, and the surplus, if any, shall be paid to the secretary of the club, and treated by him as part of the funds of the club.

(4) If any duty payable under this section remains unpaid after the first day of September in the year nineteen hundred and ten, and the first day of March in any subsequent year, or if the secretary of a club fails in any year to deliver a statement as required by this section, the supply of any intoxicating liquor in the club shall, so long as the duty remains unpaid, or the failure continues, as the case may be, be deemed to be a sale of intoxicating liquor without a licence.

(5) The Commissioners may make regulations for adapting the provisions of this section to the case of a club which is discontinued as a registered club during any calendar year, and for procuring a statement under this section of the purchases of intoxicating liquor up to the date of the discontinuance of the club as a registered club, and for charging the duty under this section in respect of that statement.

(6) The clerk by whom any register of clubs is kept shall send notice to the Commissioners of the entry of any new club, and of any case in which a club ceases to be registered, upon the register kept by him.

(continued)

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